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APR 09 2007

Docket No.: 60542(49811)
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Masahito Watanabe et al.

Application No.: 10/749,806

Confirmation No.: 6518

Filed: December 31, 2003

Art Unit: 1626

For: PROCESS FOR PRODUCING OPTICALLY
ACTIVE COMPOUND

Examiner: R. T. Shiao

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated December 7, 2006 (the "Action"), please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 7 of this paper.